

Message Text

LIMITED OFFICIAL USE

PAGE 01 BUENOS 05881 311934Z
ACTION L-03

INFO OCT-01 ARA-10 ISO-00 CAB-02 CIAE-00 COME-00
DODE-00 DOTE-00 EB-08 INR-10 NSAE-00 FAA-00
TRSE-00 OMB-01 CTME-00 CG-00 FMC-01 INRE-00 SSO-00
/036 W

-----026170 311947Z /21

O 311916Z JUL 78
FM AMEMBASSY BUENOS AIRES
TO SECSTATE WASHDC IMMEDIATE 6749

LIMITED OFFICIAL USE BUENOS AIRES 5881

E.O. 11652: N/A
TAGS: ETRN, AR
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: (A) STATE 191803, (B) BUENOS AIRES 5168

1. WE HAVE BEEN INFORMED BY GOA AND REPRESENTATIVES OF
FOREIGN CARRIERS THAT THE GOA LEVIES NO TAXES ON
INSTRUMENTS OF FOREIGN COMMERCE. WE WERE UNABLE TO
OBTAIN DEFINITE ANSWER ON THE POSSIBILITY OF RETALIATION
IN THE EVENT THE U.S. IMPOSES SUCH TAXES. HOWEVER,
RECIPROCITY IS A COMMON PRINCIPLE IN GOA LEGISLATION AND IN
AGREEMENTS WITH FOREIGN COUNTRIES.

2. NOTWITHSTANDING THE ABOVE, THERE IS A PENDING
DRAFT DOUBLE TAXATION AGREEMENT FOR AIR AND MARITIME
TRANSPORT (SEE REF B.) WHICH CONTAINS PROVISION EXEMPTING US
COMAPNIES FROM ARGENTINE TAXES ON "CAPITAL AND ASSETS"
RELATING TO INTERNATIONAL MARITIME OR AIR TRANSPORT BUSINESS
AND A SIMILAR PROVISION PROVIDING ARGENTINE CARRIERS
WITH A RECIPROCAL EXEMPTION IN THE U.S. WE ASSUME THAT
THIS PROVISION WOULD COVER TAXES ON INSTRUMENTS OF
FOREIGN COMMERCE. WE WOULD APPRECIATE RESPONSE FROM
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DEPARTMENT ON ACCEPTABILITY OF THIS PROPOSED AGREEMENT.
CASTRO

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
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Draft Date: 31 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
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Disposition Approved on Date:
Disposition Case Number: n/a
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Disposition Date: 20 Mar 2014
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Disposition History: n/a
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Legacy Key: link1978/newtext/t1978071/aaaaaaev.tel
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Litigation History:
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Message ID: b107366a-c288-dd11-92da-001cc4696bcc
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Original Handling Restrictions: n/a
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